

A dry etching method and a method of manufacturing a semiconductor apparatus are disclosed with which satisfactory shape controllability can be obtained and a gate electrode formed by laminating tungsten can be formed without any breakage of a gate insulating film. A polysilicon film, a reaction barrier film made of tungsten nitride, a tungsten film and an offset film made of silicon nitride are sequentially formed on a gate insulating film. Then, a photoresist is used as a mask to etch the tungsten film. The etching process is performed by mixed gas of fluorine gas, chlorine, oxygen and nitrogen.